

# New Legislation

Auditor Conference 2020

## SB 20 County Plan Commissions

- Amends IC 36-7-4-208 on membership of Plan Commissions
- The County Surveyor Designee and County Agriculture Extension Educator must be residents of the county to serve on the Plan Commission. If the Extension Educator is not a county resident, the county extension board will select a resident of the county to serve. The County Agriculture Extension Educator serves as a nonvoting advisory member.

## SB 78 Shovel Ready Site Development Center

- Amends IC 5-28-28.4-2
- Designates that the Office of Community and Rural Affairs (OCRA) will be the agency that determine what is a "shovel ready" project for Economic Development Purposes

## SB 190 Controlled Projects

- Amends IC 6-1.1-20-1.1
- Controlled project does not apply to "a project for engineering, land and right-of-way acquisition, construction, resurfacing, maintenance, restoration, and rehabilitation exclusively for or of: (A) local road and street systems, including bridges that are designated as being in a local road and street system; (B) arterial road and street systems, including bridges...(C) any combination of local and arterial road and street systems, including designated bridges.

## SB 216 Protected Person

- Amends IC 5-14 on public records
- Expands the definition of offender to also include "a person confined in a prison, county jail, detention facility, and community correction corrections program as the result of the person's **arrest** as well as conviction.
- Expands what records are confidential when requested by an offender to include Probation officer, community corrections officer or family member of probation officer and community corrections officer.

## HB 1065 Various Tax Matters

- IC 6-1.1-9-10 - Personal Property Overpayment is discovered during a review of omitted personal property and a correction is not made, this new subsection allows for an appeal process to obtain a credit or a refund.
- IC 6-3-6 - LIT Council voting procedures have been changed for counties that have a single voting bloc within the local income tax council. This change is for one year only.
  - Definition of "county with single voting bloc"
  - Allocation of votes during this year for increases in LIT rate
  - Roll call votes
- IC 36-7-14 – Changes to statute for counties establishing a Residential TIF
  - School governing board presidents and school superintendents that will be affected by the TIF must be contacted in addition to the public meetings for affected neighborhoods.
  - Ends 25 years after initial debt is established

## HB 1090 Cemeteries

- IC 23-14-78 - Township or County may assume maintenance of a private cemetery and may seek reimbursement from the property owner for the cost of the maintenance.

## HB 1108 State Board of Accounts

- IC 5-11-1-10 Modifies the penalty for a public officer or responsible officer to now allow a court to order the officer to forfeit the office or alternatively pay a fine for failing to file required SBOA reports or SBOA directions, refusing access to records when requested by SBOA or interfering with an examiner discharging official duties.
- IC 5-11-1-16 defines a responsible officer of an audited entity as "a chief executive officer or other individual who has executive decision making authority for the audited entity with respect to a compliance obligation prescribed by or established under this article or another law."
- IC 5-11-5-1 - Management letters are added to the statute but will continue to be used as they have been.

## HB 1113 DLGF

- IC 6-1.1-12 Deductions- Over 65, Disabled Veteran  
Retains deduction unless increase in assessed value is due to improvements on the property
- IC 6-1.1-16 Changes to Personal Property Assessment  
PTABOA changes to assessment and appeals to PTABOA and Indiana Board
- IC 6-1.1-18 Additional Appropriations  
Request must be filed with DLGF within 15 days of approval
- IC 6-1.1-21 Ineligible Purchaser on tax sales  
Adds certification requirement for purchasers

## HB 1113 DLGF

- IC 6-1.1-26-4.2 Refunds over \$500,000  
Allows for application of credit in installments over 5 years for refunds from \$500,000 and up to \$5 million; 7 years for \$5 million to \$10 million and 10 years for refunds over \$10,000,000
- IC 36-1-8-17.5 OPEB Reporting  
Removes the requirement to report OPEB to DLGF
- IC 36-1-11-16 Ineligible Purchaser of county property  
Adds to list of ineligible purchasers
- IC 36-2-9-20 Electronic file of Tax Duplicate Information only needs to be sent to DLGF.  
Removes requirement to send data to legislative service agency.

## HB 1370

- IC 36-7-38 - Land Banks
- Adds authority for two or more eligible units within a single county or within 2 or more contiguous counties to enter into an interlocal agreement to form a Land Bank
- The interlocal agreement should establish the name of the Land Bank, the number of board members and the territory of the Land Bank.
- Land Banks are subject to audit